



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: LAKELAND SANITARY DISTRICT #1

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Principal Office: P.O. BOX 289  
MINOCQUA, WI 54548

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For the Year Ended: DECEMBER 31, 1999

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WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** LAKELAND SANITARY DISTRICT #1**Utility Address:** P.O. BOX 289  
MINOCQUA, WI 54548**When was utility organized?** 10/1/1975**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR DAVID A IMLAH**Title:** SUPERINTENDENT**Office Address:**P.O. BOX 289  
MINOCQUA, WI 54548**Telephone:** (715) 356 - 4454**Fax Number:** (715) 358 - 8830**E-mail Address:** lsdno1@newnorth.net

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** JEFFREY COHEN CPA**Title:** OWNER**Office Address:** COHEN & ASSOCIATES LLCP.O. BOX 130  
PLOVER, WI 54467**Telephone:** (715) 344 - 9400**Fax Number:** (715) 344 - 9791**E-mail Address:** cohen@coredcs.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** REUBEN AHLBORN**Title:** PRESIDENT UTILITY COMMISSION**Office Address:**P.O. BOX 1002  
MINOCQUA, WI 54548**Telephone:** (715) 356 - 5149**Fax Number:****E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** JEFFREY COHEN CPA**Title:** OWNER**Office Address:** COHEN & ASSOCIATES, LLC  
P.O. BOX 130  
PLOVER, WI 54467**Telephone:** (715) 344 - 9400**Fax Number:** (715) 344 - 9791**E-mail Address:** cohen@coredcs.com**Date of most recent audit report:** 2/23/2000**Period covered by most recent audit:** DECEMBER 31, 1999

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR DAVID A IMLAH**Title:** SUPERINTENDENT**Office Address:**  
P.O. BOX 289  
MINOCQUA, WI 54548**Telephone:** (715) 356 - 4454**Fax Number:** (715) 358 - 8830**E-mail Address:** lsdno1@newnorth.net

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**

REUBEN AHLBORN, PRESIDENT

JIM BRAUN, SECRETARY

THOMAS WIPPERFURTH, TREASURER

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	305,322	298,336	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	154,554	168,805	<b>2</b>
Depreciation Expense (403)	58,043	58,064	<b>3</b>
Amortization Expense (404)	0		<b>4</b>
Taxes (408)	5,539	5,302	<b>5</b>
<b>Total Operating Expenses</b>	<b>218,136</b>	<b>232,171</b>	
<b>Net Operating Income</b>	<b>87,186</b>	<b>66,165</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>87,186</b>	<b>66,165</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	118,579	108,384	<b>9</b>
Miscellaneous Nonoperating Income (421)	13,008	74,315	<b>10</b>
<b>Total Other Income</b>	<b>131,587</b>	<b>182,699</b>	
<b>Total Income</b>	<b>218,773</b>	<b>248,864</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>11</b>
Other Income Deductions (426)	0	0	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>218,773</b>	<b>248,864</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	173,721	162,742	<b>13</b>
Amortization of Debt Discount and Expense (428)	24,229	1,397	<b>14</b>
Amortization of Premium on Debt--Cr. (429)			<b>15</b>
Interest on Debt to Municipality (430)	0	0	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)			<b>18</b>
<b>Total Interest Charges</b>	<b>197,950</b>	<b>164,139</b>	
<b>Net Income</b>	<b>20,823</b>	<b>84,725</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	618,739	540,269	<b>19</b>
Balance Transferred from Income (433)	20,823	84,725	<b>20</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	6,255	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>639,562</b>	<b>618,739</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
BANK AND LGIP INTEREST	63,236	4
SPECIAL ASSESSMENT INTEREST	55,343	5
<b>Total (Acct. 419):</b>	<b>118,579</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NON-REGULATED SEWER	12,208	6
SALE OF VEHICLE	800	7
<b>Total (Acct. 421):</b>	<b>13,008</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		10
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		11
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	305,322	0	0	0	<b>305,322</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>305,322</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>305,322</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	3,421,674	3,009,303	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	690,291	641,035	<b>2</b>
<b>Net Utility Plant</b>	<b>2,731,383</b>	<b>2,368,268</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	9,151,835	8,202,563	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	3,116,623	2,886,713	<b>4</b>
<b>Net Nonutility Property</b>	<b>6,035,212</b>	<b>5,315,850</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	943,002	605,135	<b>6</b>
Special Funds (125)	685,939	1,012,478	<b>7</b>
<b>Total Other Property and Investments</b>	<b>7,664,153</b>	<b>6,933,463</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	352,372	984,882	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	35,943	36,265	<b>11</b>
Other Accounts Receivable (143)	110,664	109,544	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	9,860	6,148	<b>14</b>
Materials and Supplies (150)	21,359	18,508	<b>15</b>
Prepayments (165)	10,755	10,341	<b>16</b>
Other Current and Accrued Assets (170)	55,342	44,544	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>596,295</b>	<b>1,210,232</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	163,283	187,511	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	39,783	279,210	<b>20</b>
<b>Total Deferred Debits</b>	<b>203,066</b>	<b>466,721</b>	
<b>Total Assets and Other Debits</b>	<b>11,194,897</b>	<b>10,978,684</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,025,202	1,870,202	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	639,562	618,739	<b>23</b>
<b>Total Proprietary Capital</b>	<b>2,664,764</b>	<b>2,488,941</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	3,615,000	0	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	0	3,970,000	<b>26</b>
<b>Total Long-Term Debt</b>	<b>3,615,000</b>	<b>3,970,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	30,580	46,019	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	54,063	32,962	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>84,643</b>	<b>78,981</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)		31,600	<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>31,600</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	4,830,490	4,409,162	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>11,194,897</b>	<b>10,978,684</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	3,379,166	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)	42,508				<b>5</b>
Construction Work in Progress (395)					<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>3,421,674</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	690,291	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>690,291</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,731,383</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	641,035				<b>641,035</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	58,043				<b>58,043</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,900				<b>2,900</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>60,943</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60,943</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	11,687				<b>11,687</b>	<b>15</b>
Cost of removal	0				<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>11,687</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,687</b>	<b>19</b>
<b>Balance End of Year</b>	<b>690,291</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>690,291</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	8,202,563	2,324,056	1,374,784	9,151,835	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>8,202,563</b>	<b>2,324,056</b>	<b>1,374,784</b>	<b>9,151,835</b>	
Less accum. prov. depr. & amort. (122)	2,886,713	239,017	9,107	3,116,623	3
<b>Net Nonutility Property</b>	<b>5,315,850</b>	<b>2,085,039</b>	<b>1,365,677</b>	<b>6,035,212</b>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	13,883	13,036	2
Sewer utility	7,476	5,472	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>21,359</b>	<b>18,508</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
GO 12-98 ISSUE	12,748	428	114,728	1
GO 7-93 ISSUE	2,794	428	21,411	2
GO 7-94 ISSUE	3,715	428	13,471	3
GO PROMISSORY NOTES	4,972	428	13,673	4
Total			163,283	
Unamortized premium on debt (251)				
NONE	0	0	0	5
Total			0	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,870,202	1
<b>Changes during year (explain):</b>		
TAX LEVY	155,000	2
<b>Balance end of year</b>	<b><u>2,025,202</u></b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
GO BONDS 7-93	07/01/1993	09/01/2007	4.60%	820,000	<b>1</b>
GO BONDS 7-94	07/01/1994	09/01/2007	6.75%	375,000	<b>2</b>
GO NOTES 12-98	12/01/1998	09/01/2008	3.95%	2,420,000	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>3,615,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense		2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		5
<b>Total Accruals and other credits</b>	<u>0</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes		7
PSC Remainder Assessment		8
<b>Other (explain):</b>		9
<b>Total payments and other debits</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

<b>Description of Issue (a)</b>	<b>Interest Accrued Balance First of Year (b)</b>	<b>Interest Accrued During Year (c)</b>	<b>Interest Paid During Year (d)</b>	<b>Interest Accrued Balance End of Year (e)</b>	
<b>Bonds (221)</b>					
GO BONDS 7-93	16,176	46,767	48,527	14,416	1
GO BONDS 7-94	9,110	26,205	27,330	7,985	2
GO NOTES 12-98	7,676	100,749	76,763	31,662	3
<b>Subtotal</b>	<b>32,962</b>	<b>173,721</b>	<b>152,620</b>	<b>54,063</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>32,962</b>	<b>173,721</b>	<b>152,620</b>	<b>54,063</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,219,535	0	0	3,189,627	0	<b>4,409,162</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	235,226			270,569		<b>505,795</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
AMORTIZATION OF GRANT				84,467		<b>84,467</b>	<b>5</b>
<b>Balance End of Year</b>	<b>1,454,761</b>	<b>0</b>	<b>0</b>	<b>3,375,729</b>	<b>0</b>	<b>4,830,490</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							<b>0 6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	943,002	2
<b>Total (Acct. 124):</b>	<b>943,002</b>	
<b>Special Funds (125):</b>		
JOINT UTILITY SINKING FUND	351,981	3
EQUIPMENT REPLACEMENT FUND	303,177	4
VEHICLE FUND	30,781	5
<b>Total (Acct. 125):</b>	<b>685,939</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	35,943	7
Electric		8
Sewer (Regulated)		9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>35,943</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	102,300	11
Merchandising, jobbing and contract work		12
<b>Other (specify):</b>		
OTHER ACCOUNTS RECEIVABLE	8,364	13
<b>Total (Acct. 143):</b>	<b>110,664</b>	
<b>Receivables from Municipality (145):</b>		
RECEIVABLE FROM TOWNS	9,860	14
<b>Total (Acct. 145):</b>	<b>9,860</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	10,755	15
<b>Total (Acct. 165):</b>	<b>10,755</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		16
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
DEFERRED PROJECT COSTS	39,783	17
<b>Total (Acct. 183):</b>	<b>39,783</b>	
<b>Payables to Municipality (233):</b>		
NONE		18
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
NONE		19
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	3,172,980	0	0	0	<b>3,172,980</b>	<b>1</b>
Materials and Supplies	13,459	0	0	0	<b>13,459</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	665,663	0	0	0	<b>665,663</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	1,337,148	0	0	0	<b>1,337,148</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,183,628</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,183,628</b>	
Net Operating Income	87,186	0	0	0	<b>87,186</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>7.37%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>7.37%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,947,702	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	629,150	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>2,576,852</b>	
<b>Net Income</b>		
Net Income	20,823	5
<b>Percent Return on Proprietary Capital</b>	<b>0.81%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

USH 51S EXT. OF 6806' OF 6" -12" WATERMAIN AND 5234' OF 8" GRAVITY SEWER  
AND 1821' OF 4" - 8" PRESSURE SEWER AND 14 HYDRANTS.

BRIDGE CROSSING OF 697' OF 8" WATERMAIN AND 697' OF 6" SEWER  
FORCEMAIN.

NORTHERN LLC EXT. OF 840' OF 4" SEWER FORCEMAIN.

SPRUCE ST. WATERMAIN OF 671' OF 10" WATERMAIN AND 10' OF 6" WATERMAIN  
AND 1 HYDRANT.

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### **Bonds (Acct. 221) (Page F-13)**

RECLASSIFIED LONG-TERM DEBT TO ACCT 221 IN 1999, WAS REPORTED IN ACCT 224 IN PRIOR YEARS

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### **Notes Payable & Miscellaneous Long-Term Debt (Page F-14)**

RECLASSIFIED LONG-TERM DEBT TO ACCT 221 IN 1999

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### **Interest Accrued (Acct. 237) (Page F-16)**

RECLASSIFIED LONG-TERM DEBT FROM ACCT 224 TO ACCT 221 IN 1999

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### **Balance Sheet End-of-Year Account Balances (Page F-18)**

OTHER ACCOUNTS RECEIVABLE (143) -- BILLING ADJUSTMENT- \$6,600, REFUND FOR 1999 VOUCHER PAID - \$1,764

OTHER DEFERRED DEBITS (183) -- DEFERRED PROJECT COSTS: RBC REPAIRS - \$35,043, LC W/M LOOP - \$610, WDOT/STH 70W - \$4,130. WILL BE CAPITALIZED UPON PROJECT COMPLETION.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

April 28, 2000

Mr. David A. Imlah, Superintendent  
Lakeland Sanitary District No. 1  
P.O. Box 289  
Minocqua, WI 54548-0289

1999 Analytical Review DWCCA-2985-PJL

Dear Mr. Imlah:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comment.

Wis. Admin. Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. In reviewing the annual reports we determined that not all of your water meters have been tested at the appropriate frequency, the large meters in particular. If these meters become inaccurate, considerable revenues are lost. During 2000 we advise your utility to test its meters in compliance with § PSC 185.76. If you have questions in regard to this matter, please contact Bruce Schmidt of our staff at (608) 266-5726.

You may consider your review closed. Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\2985.doc

cc: Mr. Reuben Ahlborn, President

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>		<b>Amounts (b)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)		300,115	1
<b>Total Sales of Water</b>		<b>300,115</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)		1,247	2
Other Water Revenues (474)		3,960	3
Amortization of Construction Grants (475)		0	4
<b>Total Other Operating Revenues</b>		<b>5,207</b>	
<b>Total Operating Revenues</b>		<b>305,322</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)		76,912	5
General Operating Expenses (680-690)		77,642	6
<b>Total Operation and Maintenance Expenses</b>		<b>154,554</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)		58,043	7
Amortization Expense (404)			8
Taxes (408)		5,539	9
<b>Total Other Operating Expenses</b>		<b>63,582</b>	
<b>Total Operating Expenses</b>		<b>218,136</b>	
<b>NET OPERATING INCOME</b>		<b>87,186</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	574	20,906	59,919	4
Commercial	368	64,583	111,017	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>942</b>	<b>85,489</b>	<b>170,936</b>	
Private Fire Protection Service (462)	10		3,714	7
Public Fire Protection Service (463)	3		85,648	8
Other Sales to Public Authorities (464)	49	31,834	39,817	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,004</b>	<b>117,323</b>	<b>300,115</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	85,648	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>85,648</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,247	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,247</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,587	7
<b>Other (specify):</b>		
RECONNECT FEES	1,373	8
<b>Total Other Water Revenues (474)</b>	<b>3,960</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	32,421	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	14,259	3
Chemicals (630)		4
Supplies and Expenses (640)	16,069	5
Repairs of Water Plant (650)	9,773	6
Transportation Expenses (660)	4,390	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>76,912</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	33,699	8
Office Supplies and Expenses (681)	6,259	9
Outside Services Employed (682)	2,638	10
Insurance Expense (684)	11,304	11
Employees Pensions and Benefits (686)	18,976	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	4,766	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>77,642</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>154,554</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent			<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			<b>2</b>
<b>Net property tax equivalent</b>		<b>0</b>	
Social Security		5,159	<b>3</b>
PSC Remainder Assessment		380	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>5,539</b>	

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	21,691		4
Structures and Improvements (311)	38,657		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	100,962		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	6,468		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>167,778</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	2,277		12
Structures and Improvements (321)	10,119		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	102,576		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	9,698		20
<b>Total Pumping Plant</b>	<b>124,670</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	18,424		24
Structures and Improvements (341)	7,314		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			21,691	4
Structures and Improvements (311)			38,657	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			100,962	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			6,468	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>167,778</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			2,277	12
Structures and Improvements (321)			10,119	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			102,576	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			9,698	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>124,670</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			18,424	24
Structures and Improvements (341)			7,314	25



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	438,885		26
Transmission and Distribution Mains (343)	1,392,992	349,814	27
Fire Mains (344)	0		28
Services (345)	300,983	17,031	29
Meters (346)	111,369	11,218	30
Hydrants (348)	115,345	30,137	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,385,312</b>	<b>408,200</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	198,721		34
Office Furniture and Equipment (372)	16,882	3,678	35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	43,105	11,620	37
Other General Equipment (379)	29,477	560	38
Other Tangible Property (390)	850		39
<b>Total General Plant</b>	<b>289,035</b>	<b>15,858</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,966,795</b>	<b>424,058</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>2,966,795</b>	<b>424,058</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			438,885	26
Transmission and Distribution Mains (343)			1,742,806	27
Fire Mains (344)			0	28
Services (345)	2,300		315,714	29
Meters (346)	3,315		119,272	30
Hydrants (348)			145,482	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>5,615</b>	<b>0</b>	<b>2,787,897</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			198,721	34
Office Furniture and Equipment (372)			20,560	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)	6,072		48,653	37
Other General Equipment (379)			30,037	38
Other Tangible Property (390)			850	39
<b>Total General Plant</b>	<b>6,072</b>	<b>0</b>	<b>298,821</b>	
<b>Total utility plant in service directly assignable</b>	<b>11,687</b>	<b>0</b>	<b>3,379,166</b>	
Common Utility Plant Allocated to Water Department			0	40
<b>Total utility plant in service</b>	<b>11,687</b>	<b>0</b>	<b>3,379,166</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			10,100	10,100	1
February			9,320	9,320	2
March			9,715	9,715	3
April			10,195	10,195	4
May			12,215	12,215	5
June			14,255	14,255	6
July			17,590	17,590	7
August			16,395	16,395	8
September			13,080	13,080	9
October			11,785	11,785	10
November			9,755	9,755	11
December			10,470	10,470	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>144,875</b>	<b>144,875</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				2,347	13
Less: Other utility use				5,227	14
Other utility use explanation:					15
TRICKLE - 1752, TOWER FLUSHING & TRICKLE - 355, LEAKAGE - 100, DISTRICT USE & CONSTRUCTION - 3020					
Water pumped into distribution system				137,301	16
Less: Water sold				117,323	17
Losses and unaccounted for				19,978	18
Percent unaccounted for to the nearest whole percent (%)				15%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				740	21
Date of maximum: 4/12/1999					22
Cause of maximum:					23
FLUSHING HYDRANTS					
Minimum gallons pumped by all methods in any one day during reporting year				180	24
Date of minimum: 3/28/1999					25
Total KWH used for pumping for the year				158,600	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
325 MANITOWISH STREET	3	95	30	1,332,000	Yes	<b>1</b>
622 CEDAR STREET	4	90	20	1,332,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification	3	4	1
Location	325 MANITOWISH STREET	622 CEDAR STREET	2
Purpose	P	P	3
Destination	R	R	4
Pump Manufacturer	LAYNE	JACUZZI	5
Year Installed	1963	1983	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	925	925	8
Pump Motor or Standby Engine Mfr	US	GE	10
Year Installed	1963	1983	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	60	75	13

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
			<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	<b>4</b>
	ET	ET	<b>5</b>
Year constructed	1963	1994	<b>6</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	<b>7</b>
	STEEL	STEEL	<b>8</b>
Elevation difference in feet (See Headnote 3.)	170	170	<b>9</b>
	170	170	<b>10</b>
Total capacity in gallons	75,000	300,000	<b>11</b>
<b>WATER TREATMENT PLANT</b>			<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)			<b>13</b>
			<b>14</b>
Points of application (wellhouse, central facilities, booster station, other)			<b>15</b>
			<b>16</b>
			<b>17</b>
Filters, type (gravity, pressure, other, none)			<b>18</b>
			<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			<b>20</b>
			<b>21</b>
			<b>22</b>
Is a corrosion control chemical used (yes, no)?			<b>23</b>
			<b>24</b>
Is water fluoridated (yes, no)?			<b>25</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	280	0	0	0	280	1
M	D	1.500	220	0	0	0	220	2
M	D	2.000	892	0	0	0	892	3
M	D	4.000	2,914	0	0	0	2,914	4
M	D	6.000	43,888	160	0	0	44,048	5
P	D	6.000	0	120	0	0	120	6
M	D	8.000	33,612	5,397	0	0	39,009	7
M	D	10.000	13,463	671	0	0	14,134	8
M	D	12.000	308	1,960	0	0	2,268	9
<b>Total Within Municipality</b>			<b>95,577</b>	<b>8,308</b>	<b>0</b>	<b>0</b>	<b>103,885</b>	
<b>Total Utility</b>			<b>95,577</b>	<b>8,308</b>	<b>0</b>	<b>0</b>	<b>103,885</b>	



**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	660	0	0	0	660		1
M	1.000	163	24	3	0	184		2
M	1.500	45	2	0	0	47		3
M	2.000	31	6	1	0	36		4
M	3.000	3	0	0	0	3		5
M	4.000	5	0	0	0	5		6
M	6.000	9	0	0	0	9		7
M	8.000		1			1		8
<b>Total Utility</b>		<b>916</b>	<b>33</b>	<b>4</b>	<b>0</b>	<b>945</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	954	36	39	6	<b>957</b>	89	<b>1</b>
1.000	49	2	0	2	<b>53</b>	2	<b>2</b>
1.500	53	1	0	(3)	<b>51</b>	1	<b>3</b>
2.000	34	4	0	(4)	<b>34</b>	4	<b>4</b>
3.000	4	0	0	(1)	<b>3</b>	0	<b>5</b>
4.000	1	2	0	0	<b>3</b>	0	<b>6</b>
6.000	1	0	0	0	<b>1</b>	0	<b>7</b>
8.000	1	0	0	0	<b>1</b>	0	<b>8</b>
<b>Total:</b>	<b>1,097</b>	<b>45</b>	<b>39</b>	<b>0</b>	<b>1,103</b>	<b>96</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	614	295	0	24	0	24	<b>957</b>	<b>1</b>
1.000	1	48	0	3	0	1	<b>53</b>	<b>2</b>
1.500	1	42	0	7	0	1	<b>51</b>	<b>3</b>
2.000	0	20	0	14	0	0	<b>34</b>	<b>4</b>
3.000	0	0	0	2	0	1	<b>3</b>	<b>5</b>
4.000	0	0	0	2	0	1	<b>3</b>	<b>6</b>
6.000	0	0	0	1	0	0	<b>1</b>	<b>7</b>
8.000	0	0	0	0	1	0	<b>1</b>	<b>8</b>
<b>Total:</b>	<b>616</b>	<b>405</b>	<b>0</b>	<b>53</b>	<b>1</b>	<b>28</b>	<b>1,103</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	146	15			161	2
<b>Total Fire Hydrants</b>	<b>146</b>	<b>15</b>	<b>0</b>	<b>0</b>	<b>161</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	161
Number of distribution system valves end of year:	243
Number of distribution valves operated during year:	122

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

THE DECREASE IN THE REPAIRS OF WATER PLANT(650) EXPENSE IN DUE TO CLEANING THE WATER TOWER IN 1998.

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### Water Utility Plant in Service (Page W-08)

TRANSPORTATION EQUIPMENT (373) ADDITIONS COLUMN (C) OF 11,620 - PURCHASE OF A 2000 FORD TRUCK.

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### Sources of Water Supply - Ground Waters (Page W-11)

PUMPS WERE REBUILT, NEW METER PROVIDED BETTER ACCURACY IN PUMPAGE YIELD PER DAY.

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### Water Mains (Page W-15)

ADDITIONS FINANCED BY GO BONDS WITH A PORTION SPECIAL ASSESSED OVER A 10 YEAR PERIOD, AGAINST PROPERTY OWNERS BASED ON FRONT FOOTAGE.

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### Water Services (Page W-16)

PROPERTY OWNERS WERE INVOICED, OR IF PART OF THE USH51S EXTENSION, THE SERVICE COSTS BECAME PART OF THE SPECIAL ASSESSMENT WHICH WAS FINANCED WITH GO BONDS AND SPECIAL ASSESSED OVER A 10 YEAR PERIOD.

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### Meters (Page W-17)

AMOUNTS IN ADJUSTMENT COLOMN (E) REPRESENT RECLASSIFICATION BETWEEN METEF SIZES.

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**SEWER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sewage Operating Revenues</b>		
Sewage Operating Revenues (621-626)	543,663	1
<b>Total Sewage Operating Revenues</b>	<b>543,663</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)	2,488	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	990	6
Amortization of Construction Grants (636)	84,467	7
<b>Total Other Operating Revenues</b>	<b>87,945</b>	
<b>Total Operating Revenues</b>	<b>631,608</b>	
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	169,300	8
Maintenance Expenses (831-834)	98,022	9
Customer Accounting & Collection Expenses (840-843)	12,695	10
Administrative and General Expenses (850-857)	87,816	11
<b>Total Operation and Maintenance Expenses</b>	<b>367,833</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	241,917	12
Amortization Expense (404)		13
Taxes (408)	9,650	14
<b>Total Other Operating Expenses</b>	<b>251,567</b>	
<b>Total Operating Expenses</b>	<b>619,400</b>	
<b>NET OPERATING INCOME</b>	<b>12,208</b>	

**SEWAGE OPERATING REVENUES**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)
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**Operating Revenues**

NONE

**HIGH STRENGTH CONTRIBUTORS**

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

**OTHER OPERATING REVENUES (SEWER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
Customer late payment charges	2,488	1
<b>Other (specify):</b>		
NONE		2
<b>Total Customers Forfeited Discounts (631)</b>	<b>2,488</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE		3
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
NONE		4
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
NONE		5
<b>Total Rent from Sewerage Property (634)</b>	<b>0</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
LAB TESTING	990	6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>990</b>	
<b>Amortization of Construction Grants (636):</b>		
AMORTIZATION OF CONSTRUCTION GRANT	84,467	7
<b>Total Amortization of Construction Grants (636)</b>	<b>84,467</b>	



**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>OPERATION EXPENSES</b>		
Supervision and Labor (820)	17,311	1
Power and Fuel for Pumping (821)	8,829	2
Power and Fuel for Aeration Equipment (822)	43,581	3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)	22,187	5
Sludge Conditioning Chemicals (825)	38,229	6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	32,204	8
Transportation Expenses (828)	6,959	9
Rents (829)		10
<b>Total Operation Expenses</b>	<b>169,300</b>	
<b>MAINTENANCE EXPENSES</b>		
Maintenance of Sewage Collection System (831)	6,969	11
Maintenance of Collection System Pumping Equipment (832)	18,916	12
Maintenance of Treatment and Disposal Plant Equipment (833)	69,022	13
Maintenance of General Plant Structures and Equipment (834)	3,115	14
<b>Total Maintenance Expenses</b>	<b>98,022</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>		
Billing, Collecting and Accounting (840)	9,209	15
Flat Rate Inspections (841)		16
Meter Reading (842)	3,486	17
Uncollectible Accounts (843)		18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>12,695</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (850)	24,490	19
Office Supplies and Expenses (851)	6,347	20
Outside Services Employed (852)	2,191	21
Insurance Expense (853)	11,304	22
Employees Pensions and Benefits (854)	35,663	23

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Regulatory Commission Expenses (855)		<b>24</b>
Miscellaneous General Expenses (856)	7,821	<b>25</b>
Rents (857)		<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>87,816</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>367,833</b>	

**TAXES (ACCT. 408 - SEWER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Social Security		9,650	1
Local and School Tax Equivalent on Meters Charged by Water Department			2
PSC Remainder Assessment			3
Other (specify): NONE			4
<b>Total tax expense</b>		<b>9,650</b>	

**SEWER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)	150		4
Structures and Improvements (311)	13,774		5
Service Connections, Traps, and Accessories (312)	265,814	15,654	6
Collecting Mains and Accessories (313)	1,867,518	164,169	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	431,391	110,208	9
Other Collecting System Equipment (316)	1,093		10
<b>Total Collection System</b>	<b>2,579,740</b>	<b>290,031</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	11,020		11
Structures and Improvements (321)	36,750		12
Receiving Wells (322)	135,498	100,631	13
Electric Pumping Equipment (323)	579,593		14
Other Power Pumping Equipment (324)	12,775		15
Miscellaneous Pumping Equipment (325)	1,692		16
<b>Total Collection System Pumping Installations</b>	<b>777,328</b>	<b>100,631</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	19,902		17
Structures and Improvements (331)	603,606	547,988	18
Preliminary Treatment Equipment (332)	107,685		19
Primary Treatment Equipment (333)	115,916		20
Secondary Treatment Equipment (334)	1,034,654		21
Advanced Treatment Equipment (335)	0	32,270	22
Chlorination Equipment (336)	121,250		23
Sludge Treatment and Disposal Equipment (337)	1,037,179	686,174	24
Plant Site Piping (338)	313,943		25
Flow Metering and Monitoring Equipment (339)	7,918		26
Outfall Sewer Pipes (340)	20,708		27

**SEWER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>				
Land and Land Rights (310)			150	4
Structures and Improvements (311)			13,774	5
Service Connections, Traps, and Accessories (312)			281,468	6
Collecting Mains and Accessories (313)			2,031,687	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			541,599	9
Other Collecting System Equipment (316)			1,093	10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>2,869,771</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			11,020	11
Structures and Improvements (321)			36,750	12
Receiving Wells (322)			236,129	13
Electric Pumping Equipment (323)			579,593	14
Other Power Pumping Equipment (324)			12,775	15
Miscellaneous Pumping Equipment (325)			1,692	16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>877,959</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			19,902	17
Structures and Improvements (331)			1,151,594	18
Preliminary Treatment Equipment (332)			107,685	19
Primary Treatment Equipment (333)			115,916	20
Secondary Treatment Equipment (334)			1,034,654	21
Advanced Treatment Equipment (335)			32,270	22
Chlorination Equipment (336)			121,250	23
Sludge Treatment and Disposal Equipment (337)			1,723,353	24
Plant Site Piping (338)			313,943	25
Flow Metering and Monitoring Equipment (339)			7,918	26
Outfall Sewer Pipes (340)			20,708	27

**SEWER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)	39,229		<b>28</b>
<b>Total Treatment and Disposal Plant</b>	<b>3,421,990</b>	<b>1,266,432</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	951		<b>29</b>
Structures and Improvements (371)	200,336		<b>30</b>
Office Furniture and Equipment (372)	19,634	4,142	<b>31</b>
Computer Equipment (372.1)	0		<b>32</b>
Transportation Equipment (373)	50,808	11,620	<b>33</b>
Other General Equipment (379)	220,900	1,341	<b>34</b>
Other Tangible Property (390)	0		<b>35</b>
<b>Total General Plant</b>	<b>492,629</b>	<b>17,103</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,271,687</b>	<b>1,674,197</b>	
Common Utility Plant Allocated to Sewer Department	0		<b>36</b>
<b>Total utility plant in service</b>	<b>7,271,687</b>	<b>1,674,197</b>	

**SEWER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Other Treatment and Disposal Plant Equipment (341)			<b>39,229</b>	<b>28</b>
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>4,688,422</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			<b>951</b>	<b>29</b>
Structures and Improvements (371)			<b>200,336</b>	<b>30</b>
Office Furniture and Equipment (372)			<b>23,776</b>	<b>31</b>
Computer Equipment (372.1)			<b>0</b>	<b>32</b>
Transportation Equipment (373)	<b>9,107</b>		<b>53,321</b>	<b>33</b>
Other General Equipment (379)			<b>222,241</b>	<b>34</b>
Other Tangible Property (390)			<b>0</b>	<b>35</b>
<b>Total General Plant</b>	<b>9,107</b>	<b>0</b>	<b>500,625</b>	
<b>Total utility plant in service directly assignable</b>	<b>9,107</b>	<b>0</b>	<b>8,936,777</b>	
Common Utility Plant Allocated to Sewer Department			<b>0</b>	<b>36</b>
<b>Total utility plant in service</b>	<b>9,107</b>	<b>0</b>	<b>8,936,777</b>	

**SEWER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	2.000	25	3	0	0	28		1
Sewer	4.000	948	23	0	0	971		2
Sewer	6.000	55	2	0	0	57		3
Sewer	8.000	4	2	0	0	6		4
<b>Total Utility</b>		<b>1,032</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>1,062</b>	<b>0</b>	



**SEWER MAINS**

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

<b>Number of Feet</b>						
<b>Diameter in Inches (a)</b>	<b>First of Year (b)</b>	<b>Added During Year (c)</b>	<b>Retired During Year (d)</b>	<b>Adjustments Increase or (Decrease) (e)</b>	<b>End of Year (f)</b>	
2.000	7,240	0	0	0	<b>7,240</b>	<b>1</b>
4.000	1,233	2,450	0	0	<b>3,683</b>	<b>2</b>
6.000	405	697	0	0	<b>1,102</b>	<b>3</b>
8.000	61,388	5,445	0	0	<b>66,833</b>	<b>4</b>
10.000	10,691	0	0	0	<b>10,691</b>	<b>5</b>
12.000	2,622	0	0	0	<b>2,622</b>	<b>6</b>
<b>Total Utility</b>	<b>83,579</b>	<b>8,592</b>	<b>0</b>	<b>0</b>	<b>92,171</b>	